

Application Serial No. 10/516,379  
Reply to Office Action of December 12, 2007

PATENT  
Docket: CU-3989

### Amendments to the Abstract

Please replace the abstract with the following amended abstract:

~~An object of the present invention is to realize~~ Realization of a configuration of decorative sheet, particularly a decorative paper ~~and the like~~, or a decorative material in which it is adhered, meaning that is: a grain depression is not visible; excellent in scratch resistance, also in contamination resistance; and three-dimensional design can be expressed, ~~at low cost~~. For attaining ~~the above-mentioned object~~, ~~the present invention uses~~ The configuration is realized by using [[a]] delustering silica, whose surface is treated with a fatty acid based wax such as stearic acid, ~~as a delustering silica~~ in a decorative material 10 in which a luster adjusting resin layer 2, ~~which is formed of a cross-linked cured material of an ionizing radiation curing resin composition containing a delustering silica~~, is provided on [[a]] base material 1. ~~The luster adjusting resin layer may be formed with an even thickness. However, a convex-concave surface design can be expressed by forming the luster adjusting resin layer partially in a pattern. The luster adjusting resin layer is formed with an ionizing radiation curing resin composition, particularly with no solvent, by a gravure printing or gravure coating using a doctor blade and a gravure plate.~~